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Previous References

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194
(ml)

File No 113-42

Serial Nos 94, 95, 106, 107

Later References

ml 110-44-27, 28

GENERAL AND REVENUE SECRETARIAT

Serial Nos 4

Part B for

August 43

SUBJECT

Levy of Octroi Duty on Fish in The Koppa
Major Municipality

Do

L 1227 / ml 113-42-107 27/16/6/43

The Computer M 9

Letter no A 3-C 3386-239/42-43 from the Deputy Commissioner, Kadur Dist. Requesting sanction to the proposal of the Koppa Thumr Municipal Council to levy octroi duty on fish imported into the limits of the Municipal

1) Under Section 61(1)(a) of the Mysore Thumr Municipalities Act-1933 the Thumr Municipal Councils may impose an octroi ^{duty} on animals or goods or both brought within the limits of the municipality for consumption or use within those limits

2) Govt. have framed rules for regulating taxation in the Thumr Municipalities in the States wherein the maximum rates of octroi in the several articles have been fixed and fish is not one of them

3) The Deputy Commissioner, Kadur Dist. has reported that Koppa Thumr M.C. have been levying octroi on fish at the rate of 'four annas' per maund objection has been raised and against the levy of octroi duty on fish by the Koppa Thumr M.C. on the ground that sanction of competent authority has not been obtained for the purpose

4) As the Koppa Thumr Municipal Council have been levying the octroi duty on fish from a long time the Deputy Commissioner

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2

Continuation Sheet

Levy of Octroi duty on fish in the
Koppa Minor Municipality

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Current No

of 42

Page

-has requested sanction to the said
levy so as to regularise the recovery of
the duty

1) As Koppa is a Minor Municipal
Council sanction of Govt. is not necessary
for the levy of Octroi duty and the provision
laid down in Chapter II of the Rules Regulating
Taxation in the Minor Municipalities in the
State has to be adopted for the purpose.
Since Govt. have not fixed the maximum
rate of duty on fish as has been done
in the case of other articles (vide Schedule I
to the Taxation Rules) it may perhaps
be fixed now at annas 8 per maund of 960
tolas and the minor municipal councils
will be competent to levy the duty within
this maximum

2) Sub to for orders

km m-
20/6/43

3) Pl put up a copy of the
Taxation Rules relating to minor muni-
cipalities. Is there no provision in the Octroi Rules
to levy duty on other articles at 1/10
ad valorem (vide last item thereunder)?
What is the average price of a maund of
fish? Would not the levy at the rate repd
be sufficient in the minor muni-
cipalities?

21/6/43

Letter no A3-c 3386-239/42 43 dated 20-5-43
 from the Deputy Commr, Kadur Dist - furnishing
 further information in the matter

14) The price of fish in the Koppa Hanor
 Municipality ranges from Rs 2 to Rs 6 per
 maund

15) The D C Kadur Dist has stated
 that he is not in favour of revising the
 existing rate of octroi duty on fish in
 the said Municipality as it would affect
 the income of the Municipality

16) He has suggested that "Fish" may
 be included for purposes of octroi duty,
 under Schedule 1 of the Rules Regulating
 Taxation in the Hanor Municipalities in the
 State (adding this item after "Chaff" in class A
 therein) and its maximum rate of duty
 at 1/4 annas per maund

17) The suggestion of the D C Kadur Dist
 may perhaps be approved

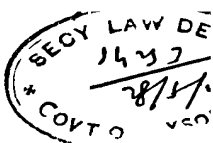
(18) Submitted with reference to para 11, supra

Prud. M
 27/5/43

19) The opinion of the D C
 Kadur Dist at A may be accepted

Law secy Koppa

The suggestion made by the
 D.C. has to be accepted & the
 Schedule amended accordingly



Copy of Section duty on from

7084

Continuation Sheet

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of 12

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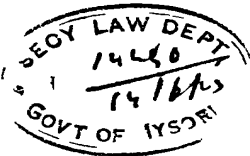
It will be in the discretion
of the Municipal Council
concerned to levy it
or not

Number 59

28 5 43
from
1/4

28 6 43

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Submitted with a draft notification

1/4
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Law Dept from
11/6/43

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2

The Comptroller to the Govt

No 12227 d 16-6-43

It is an amendment to Schedule
of the Rules regulating Taxation in the
Municipalities

B. 1/4
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1/4

Continuation Sheet

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Current No

File No.
Current No

Page 12 of 12

WD 1140-GPB-20 000 -2-11-4

to A3-C 3386-239/42-43
Enc file

Office of the Deputy Commissioner
Kodur District
Crickmalur dated the 8th March 1943

From

The Deputy Commissioner,
Kodur District

To -

The Secretary to Government,
Law Department -
Bangalore.

Sir,

Subject Regarding the levy of octroi duty on fish
in Koppa Municipality

In forwarding herewith the entire file of records ending with the Tarikere Sub Division Officer's report to ML P R 28(a 41-12 dated 13-2-1943 on the above subject I have the honor to state as follows -

2 The Minor Municipal council, Koppa have been levying octroi duty on fish at the rate of four annas per maund, the total collections during the previous five years through this levy being as noted below -

1937-38	124-0-0
1938-39	205-0-0
1939-40	210-5-0
1940-41	228-9-0
1941-42	232-7-6

3 This article is not included in schedule I of the Rules regulating taxation in the Minor Municipalities. It is reported that previous approval of Government for the levy of duty on this article has not been obtained with a view to regularise the procedure the Municipal Council Koppa, passed a resolution on 31-8-1942 that octroi be levied on fish. A notification was issued on 6-11-1942 calling for objections from the public for the proposal. Only one petition was received on 4-12-1942 from some of the residents of Koppa objecting to the levy on the ground that this will be an additional burden on the poor people who use fish for their daily consumption. The Municipal Council, after considering the objection, was resolved on 31-12-1942 that sanction be obtained for the levy as this is an important source of income to the municipality.

4 The octroi on this article is being levied from a very long time and nobody has objected to the levy so far. The income under this head is also gradually increasing. In the circumstances I request that sanction of Government may be kindly obtained for the proposal of the Koppa Minor Municipal Council to levy octroi on fish brought within the ~~xxx~~ limits of the Municipality.

I have the honour to be
Sir,
Your most obedient servant

W. S. S. S. S.
Deputy Commissioner
~~Madras~~ District

H P R

S. S. S.

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue

Signed by

List of enclosures

Coded by

Examined by

Section *2nd*
File No *113-42*
Serial No *95*

No *L10633*

To

Mr D C Knowlton
Sir

With reference to your letter no A3-c 3388-239/42-43 dated 1-3-43 regarding the levy of Octroi duty on fish in the Koppa ^{mun} Municipality, I am directed to request you to furnish your opinion as to whether the rate fixed under class VIII of Schedule 1 of the Rules Regulating Taxation in the ~~Urban~~ ^{be} Municipalities in the State may not be made applicable to fish sold in

= Koppa Minor Municipality

Information as to the ^{average} price
of fish per maund, at Koppa may also ^{be} ~~be~~ ^{calculated} ~~for the~~ ^{for the} ~~194~~ ¹⁹⁴
be kindly be furnished
The records ^{accompany} for record and
retransmission

I have Etc-

Yours

For Secy & Secy
Law Dept

D C 4]

No A3-C 3386-239/42-43

7084/L
OFFICE OF THE DEPUTY COMMISSIONER

KADUR DISTRICT

Enc

M 11342-106
Dated Chikmagalur 20th May 1943

FROM

~~B. S. RAGHAVENDRA HAO, Esq., M.A.~~
~~N. VENKATESA IYENGAR, Esq., M.A.~~

The Deputy Commissioner

Kadur District

To



The Secretary to the Government of Mysore
Law Department - Bangalore

Sir,

Subject - Regarding the levy of Octroi duty
on fish in the Koppa Municipality

1 With reference to your letter No L 10633/M1 113-42-95 dated 30th April 1943 on the above subject I give the honour to state that the President Municipal Council Koppa reports that the rate for fish in Koppa town was from Rs 1-4-0 to Rs 4-0-0 per maund from January to September and from Rs 2/- to Rs 6/- per maund from October to December during the calendar year 1942

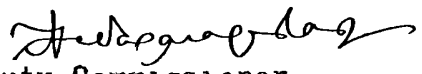
2 If the rate fixed under class VIII of Schedule I of the rules regulating taxation in the Minor Municipalities is made applicable to fish sold in the Koppa Municipality the income now realised under this head will be reduced to a great extent. Taking the average price of fish at Rs 4/- per maund the present income will be reduced by two-thirds. Even in Narasimharajapura Minor Municipality Octroi is levied on this article at 0-4-0 per maund from a very long time. I am not therefore in favour of revising this rate.

I beg to suggest in this connection that fish

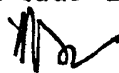
Fish may be included under Schedule-1 A Class I articles of food or drink for men or animals and shown below (Chaff) and the maximum rate of - octroi fixed at 1 as per maund

The connected records are enclosed for reference

I have the honour to be
Your most obedient servant


Deputy Commissioner
Madur District

HPR





SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue

16/6

Signed by

W^h Q R Rao

List of enclosures

Copied by

Examined by

Section

M1

File No

113-42

Serial No

107

No

L12227

To

Notification

Under Sections 61, 63

and 106 of the Mysore Towns Municipalities Act, 1933 Govt- are pleased to direct that - "Fish" may be included for purposes of the duty under Schedule 1 of the Rules Regulating Taxation in the Towns Municipalities, Mysore with Notification No L 6125/M 1116-34 dated 12-2-36, the maximum rate of duty being ^{four} Annas per maund, and this item ^{will} be added in the said Schedule as follows under the class A, after "chaff" and

Taxes - Fish

Maximum rate

0-4-0 per maund of 960 lbs.

By order
for Secy to Govt-
Law Dept-

The computer, Mps 902 for publication in the
ette and supply of 50 copies to the Sect - and 25 copies
each of the by course of 1865

Memo L12228 8/16/6

Copy of the above is forwarded with compliments
to the D C Kadane 1861 with Refce to the correspondence
ending with my letter no A3-C-3388-239/42-43 dated 20-5-4.

The records accompany

By order
for
for Secy to Govt -
Law Dep -

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No

L/2227

General and Revenue Secretariat

9ml 113-42-107

Dated Bangalore

16/6/

1943

NOTIFICATION

Under sections 61, 63 and 106 of the Mysore Minor Municipalities Act, 1933, Government are pleased to direct that 'Fish' may be included for purposes of the levy of Petrol duty under Schedule I of the rules regulating taxation in the Minor Municipalities, issued with notification No. 1.6125/M.1.160-3/-4 dated 12th February 1935 the maximum rate of duty being four annas per maund. This item will be added in the said schedule as follows:-

Under class , after 'cheff'

Tax	Items.	Maximum rate
Fish		0-4-3 per maund of 90 tolas.

By Order,

Francis
 Secy to Government,
 Law Department.

The Compiler, Mysore Gazette, for publication in the Gazette and supply of 50 copies to the Secretariat and 15 copies to each of the Deputy Commissioners of Dist. No. 12.

1.7.4.12.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE
No *L1227*

General and Revenue Secretariat

Dated Bangalore

16/6

1943

NOTIFICATION

Under sections 61, 63 and 106 of the Mysore Minor Municipalities Act, 1933, Government are pleased to direct that "Fish" may be included for purposes of the levy of Petrol duty under Schedule I of the rules regulating taxation in the minor Municipalities, issued with notification No. L. 6123/1.1933-34 dated 12th February 1936 the maximum rate of duty being four annas per maund. This item will be added in the said schedule of follows:-

Under Class I, after "chaff"

Index	Items.	Maximum rate
	Fish	0-4-0 per maund of 960 toles.

By Order,

Francis Han
for Secretary to Government,
Law Department.

For Council R. 2, & re Gazette, for publication in the Gazette and supply of 50 copies to the Secretariat and 10 copies to each of the Deputy Commissioners of Districts.